

IN THE UNITED STATES DISTRICT COURT FOR THE  
DISTRICT OF MASSACHUSETTS

FRANCIS X. MOORE,	)	
	)	
Plaintiff,	)	
	)	
v.	)	Civil No. 04-10922-DPW
	)	
INTERNAL REVENUE SERVICE	)	
UNITED STATES GOVERNMENT),	)	
	)	
Defendant.	)	

UNITED STATES' REQUEST TO ENLARGE TIME TO ANSWER OR  
OTHERWISE RESPOND TO COMPLAINT

On May 10, 2004, plaintiff filed the instant action seeking a refund of \$900.00 paid to the Internal Revenue Service pursuant to an assessment made against him under 26 U.S.C. § 6672. The defendant United States respectfully requests this Court to enter an order enlarging, to and including August 10, 2004, the time in which the United States shall be permitted to serve an answer, a motion, or such other response as may be permitted by the Federal Rules of Civil Procedure, with respect to the complaint in the above-titled action. No memorandum is submitted in support of this request as it is not a motion. As provided by Rule 6(b)(1) of the Federal Rules of Civil Procedure, the district court has discretion to grant requests to enlarge time "without motion or notice before the expiration of the period." (emphasis added) In contrast, Rule 6(b)(2) limits enlargements to the granting of motions made upon grounds of excusable neglect. Accordingly, here we are making a timely request under Rule 6(b)(1).

As grounds for this request, the United States asserts that its counsel has not received the administrative file from the Internal Revenue Service and has thus been unable to formulate a meaningful response to the complaint. Therefore, the United States seeks an additional thirty days, to and including August 10, 2004, to serve an answer or other responsive pleading. A proposed order is attached.

I hereby certify that a true copy of the  
above document was served upon (each party  
appearing pro se and) the attorney of record  
for each other party by mail on

7/1/04 - Lydia D. Bottome

Respectfully submitted,

MICHAEL J. SULLIVAN  
United States Attorney

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Assistant United States Attorney

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